

| REPORT NAME: SCO Accounts Receivable Aging (Over 180 Days) Report | REPORT NO: CSTARD19 | | | | | | | | |
|---|----------------------------|------------|-------------------|------------|-----------|------|------|----|----|
| FINANCIAL ELEMENTS: <p>The total of outstanding balances for each receivable document is displayed in one of the following aging columns:</p> <ul style="list-style-type: none"> • 0.5 year-1 year • 1 year-1.5 years • 1.5 years to 3 years • 3 years to 5 years • Over 5 years. <p>Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit.</p> | | | | | | | | | |
| SPECIAL NOTES: <p>The content of the report will display balance as of 6/30 of the prior year but may be ordered after YEC. It should be ordered PY before YEC/YEO and CM after YEC/YEO</p> <p>For all General Ledgers except documents over 2 years old in General Ledger 1319, the aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and June 30th of the prior Fiscal Year.</p> <p>For documents over 2 years old in General Ledger 1319, the aging column is determined by the Fiscal Year of the Document.</p> <p>Dollar amounts up to \$9999999999.99 can be displayed in each column. However, note that commas will be dropped to provide the necessary space.</p> <p>When ordered CM after YEC, totals may be affected by documents that have been liquidated in the Current Year.</p> | | | | | | | | | |
| REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> <tr> <td>Fund</td> <td>None</td> <td>No</td> <td>No</td> </tr> </table> | | DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL | Fund | None | No | No |
| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL | | | | | | |
| Fund | None | No | No | | | | | | |

EXHIBIT III-D19 (Continued)

CSTARD19 9990 (DEST: AA SPEC) PY, ,0,0,0,0, , , , , , ,
 PRIOR FISCAL YEAR: 2008

***** RUN:08/02/09 TIME:06.01

 DEPARTMENT OF AIR QUALITY
 AGING ACCOUNTS RECEIVABLE (180 DAYS OR MORE) FOR SCO REPORT
 AS OF 06/30/09

***** PAGE 1

| -----AGED BALANCE IN YEARS----- | | | | | | | | | | | | |
|---------------------------------|-------------------|--------------------|---------------------|-------------------|--------------|--------------|----------|------------|-----------|------------|-----------|--------------|
| FUND | 0.5 YEAR - 1 YEAR | 1 YEAR - 1.5 YEARS | 1.5 YEARS - 3 YEARS | 3 YEARS - 5 YEARS | OVER 5 YEARS | TOTAL | | | | | | |
| | CNT | BALANCE | CNT | BALANCE | CNT | BALANCE | CNT | BALANCE | CNT | BALANCE | | |
| | 0001 | 1 | 30.32 | 0 | 0.00 | 5 | 1,233.08 | 20 | 70,878.83 | 15 | 54,641.82 | 41 |
| | | 126,784.05 | | | | | | | | | | |
| 0044 | 33 | 81,140.50 | 90 | 100,120.31 | 500 | 1,025,432.00 | 222 | 444,222.00 | 117 | 669,420.32 | 462 | 1,294,903.13 |
| *TOTAL | 34 | 81,170.82 | 90 | 100,120.31 | 505 | 1,026,665.08 | 242 | 445,455.08 | 132 | 740,299.15 | 503 | 1,349,544.95 |

| | | | | | | | | | |
|--|----------------------------|----------------------------|--------------------|----------------------------|-----------------|----------------|----------------|----------------|----------------|
| REPORT NAME: SCO Accounts Receivable (Over 180 Days) By Value Report | REPORT NO: CSTARD20 | | | | | | | | |
| PURPOSE: Provides information to fill out Aging Report of Accounts Receivable for the SCO | | | | | | | | | |
| DESCRIPTION: The report selects Document File records for GLANs 1311, 1312, 1313, 1314, 1315, 1319, 1320, 1330, 1340 and 1380 from the PY Document File. The balance for documents with a balance over 6 months old are summarized on the report in one of five value categories and a count of the number of documents in each category by fund is displayed. A total balance and count by fund is the last column of the report. Documents with net negative balances are excluded from this report. The report should be ordered after all FM 13 entries are done. | | | | | | | | | |
| REPORT REQUEST OPTIONS: Report Period: FM: CM, PY P: Not Applicable Level of Detail: <table data-bbox="310 722 1354 785"> <tr> <td><u>Index (I)</u></td> <td><u>Program (P)</u></td> <td><u>Object/Source (O/S)</u></td> <td><u>Fund (F)</u></td> </tr> <tr> <td>Not Applicable</td> <td>Not Applicable</td> <td>Not Applicable</td> <td>Not Applicable</td> </tr> </table> Fund Selection: Not Applicable. GLAN Selection: Not Applicable. Additional Report Selection Options: Index Range: Not Applicable. PCA Range: Not Applicable. OBJ Range: Not Applicable. FFY Selection: Not Applicable. PRJ/WP Selection: Not Applicable. Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: CM, PY Level of Detail: Not Applicable Fund Selection: Not Applicable GLAN Selection: Not Applicable Additional Report Selection Options: All selections and ranges – Blank only | | <u>Index (I)</u> | <u>Program (P)</u> | <u>Object/Source (O/S)</u> | <u>Fund (F)</u> | Not Applicable | Not Applicable | Not Applicable | Not Applicable |
| <u>Index (I)</u> | <u>Program (P)</u> | <u>Object/Source (O/S)</u> | <u>Fund (F)</u> | | | | | | |
| Not Applicable | Not Applicable | Not Applicable | Not Applicable | | | | | | |

| REPORT NAME: SCO Accounts Receivable (Over 180 Days) By Value Report | REPORT NO: CSTARD20 | | | | | | | | |
|--|----------------------------|------------|-------------------|------------|-----------|------|------|----|----|
| <p>FINANCIAL ELEMENTS:</p> <p>The sum of outstanding balances for each receivable document is displayed in one of the following columns based on the balance of the document:</p> <ul style="list-style-type: none"> • Under 500 • \$500.01 - \$1,000.00 • \$1,000.01 - \$7,500.00 • \$7,500.01 - \$50,000.00 • Over \$50,000.00. <p>Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit. Documents with Credit balances have been excluded from the calculation for this report.</p> | | | | | | | | | |
| <p>SPECIAL NOTES:</p> <p>The content of the report will display balance as of 6/30 of the prior year but may be ordered after YEC. It should be ordered PY before YEC/YEO and CM after YEC/YEO</p> <p>For all General Ledgers except documents over 2 years old in General Ledger 1319, the aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and June 30th of the prior Fiscal Year.</p> <p>For documents over 2 years old in General Ledger 1319, the aging column is determined by the Fiscal Year of the Document.</p> <p>Dollar amounts up to \$9999999999.99 can be displayed in each column. However, note that commas will be dropped to provide the necessary space.</p> <p>When ordered CM after YEC, totals may be affected by documents that have been liquidated in the Current Year.</p> | | | | | | | | | |
| <p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> <tr> <td style="text-align: center;">Fund</td> <td style="text-align: center;">None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </table> | | DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL | Fund | None | No | No |
| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL | | | | | | |
| Fund | None | No | No | | | | | | |

EXHIBIT III-D20 (Continued)

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1CSTARD20 9990 (DEST: A1 STL1) PY, ,0,0,0,0, , , , , , , , , , , ***** RUN:08/16/10 TIME:06.00  
PRIOR FISCAL YEAR: 2009 *****
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DEPARTMENT OF AIR QUALITY
ACCOUNTS RECEIVABLE (180 DAYS OR MORE) BY VALUE
AS OF 06/30/10

***** PAGE 1

| | | AGED BALANCE BY DOCUMENT AMOUNT | | | | | | | | | | | |
|---------|-----|---------------------------------|-----|----------------------------|-----|------------------------------|-----|-------------------------------|-----|---------------------------|-----|------------------|--|
| FUND | CNT | 0.00-500.00 BALANCE | CNT | 500.01-1,000.00 BALANCE | CNT | 1,000.01-7,500.00 BALANCE | CNT | 7,500.01-50,000.00 BALANCE | CNT | OVER 50,000.00 BALANCE | CNT | TOTAL BALANCE | |
| 0001 | 1 | 30.32 | 0 | 0.00 | 1 | 1,233.08 | 2 | 70,878.83 | 1 | 54,641.82 | 5 | 126,784.05 | |
| 0044 | 17 | 1,486.82 | 1 | 500.01 | 1 | 1,627.89 | 0 | 0.00 | 0 | 0.00 | 19 | 3,614.72 | |
| 0649 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1 | 21,500.00 | 0 | 0.00 | 1 | 21,500.00 | |
| 0918 | 0 | 0.00 | 0 | 0.00 | 1 | 6,130.42 | 0 | 0.00 | 0 | 0.00 | 1 | 6,130.42 | |
| 3095 | 22 | 648.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 22 | 648.00 | |
| 9329 | 0 | 0.00 | 0 | 0.00 | 1 | 7,192.29 | 0 | 0.00 | 0 | 0.00 | 1 | 7,192.29 | |
| -*TOTAL | 40 | 2,165.14 | 1 | 500.01 | 4 | 16,183.68 | 3 | 92,378.83 | 1 | 54,641.82 | 49 | 165,869.48 | |

| | | | | | |
|---|---|--------------------|--|----------------------------|-----------------|
| REPORT NAME: | SCO Accounts Receivable (Over 180 Days) By General Ledger | | | REPORT NO: | CSTARD21 |
| PURPOSE: | Provides information fill out Aging Report of Accounts Receivable for the SCO | | | | |
| DESCRIPTION: | <p>The report selects Document File records for GLANs 1311, 1312, 1313, 1314, 1315, 1319, 1320, 1330, 1340, 1380, 1400, and 1500 from the PY Document File. The total of documents with a balance over 6 months old is displayed on the report grouped by General Ledger.</p> <p>Documents with net negative balances are excluded from this report.</p> <p>The report should be ordered after all FM 13 entries are done.</p> | | | | |
| REPORT REQUEST OPTIONS: | | | | | |
| Report Period: | | | | | |
| FM: CM, PY | | | | | |
| P: Not Applicable | | | | | |
| Level of Detail: | | | | | |
| <u>Index (I)</u> | | <u>Program (P)</u> | | <u>Object/Source (O/S)</u> | |
| Not Applicable | | Not Applicable | | Not Applicable | |
| <u>Fund (F)</u> | | | | | |
| Not Applicable | | Not Applicable | | | |
| Fund Selection: Not Applicable. | | | | | |
| GLAN Selection: Not Applicable. | | | | | |
| Additional Report Selection Options: | | | | | |
| Index Range: | | Not Applicable. | | | |
| PCA Range: | | Not Applicable. | | | |
| OBJ Range: | | Not Applicable. | | | |
| FFY Selection: | | Not Applicable. | | | |
| PRJ/WP Selection: | | Not Applicable. | | | |
| Destination Options: All available output media | | | | | |
| E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: | | | | | |
| Report Period FM: CM, PY | | | | | |
| Level of Detail: Not Applicable | | | | | |
| Fund Selection: Not Applicable | | | | | |
| GLAN Selection: Not Applicable | | | | | |
| Additional Report Selection Options: All selections and ranges – Blank only | | | | | |

| REPORT NAME: SCO Accounts Receivable (Over 180 Days) By General Ledger | REPORT NO: CSTARD21 | | | | | | | | |
|--|----------------------------|------------|-------------------|------------|-----------|------|------|----|----|
| <p>FINANCIAL ELEMENTS:</p> <p>The sum of outstanding balances for each receivable document is displayed in one of the following General Ledger columns:</p> <ul style="list-style-type: none"> • 1311 Abatements • 1312 Reimbursements • 1313 Revenue • 1314 Operating Revenue • 1315 Dishonored Checks • 1319 Other • 1320 Interest • 1330 Loans • 1340 Audit Exceptions • 1380 Contingent • 1400 Other Funds and Appropriations • 1500 Other Governments <p>Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit. Documents with Credit balances have been excluded from the calculation for this report.</p> | | | | | | | | | |
| <p>SPECIAL NOTES:</p> <p>The content of the report will display balance as of 6/30 of the prior year but may be ordered after YEC. It should be ordered PY before YEC/YEO and CM after YEC/YEO</p> <p>For all General Ledgers except documents over 2 years old in General Ledger 1319, the aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and June 30th of the prior Fiscal Year.</p> <p>For documents over 2 years old in General Ledger 1319, the aging column is determined by the Fiscal Year of the Document.</p> <p>Dollar amounts up to \$99999999999.99 can be displayed in each column. However, note that commas will be dropped to provide the necessary space.</p> <p>When ordered CM after YEC, totals may be affected by documents that have been liquidated in the Current Year.</p> | | | | | | | | | |
| <p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> <tr> <td>Fund</td> <td>None</td> <td>No</td> <td>No</td> </tr> </table> | | DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL | Fund | None | No | No |
| DATA FIELD | SELECTION OPTIONS | PAGE-BREAK | SUB-TOTAL | | | | | | |
| Fund | None | No | No | | | | | | |

EXHIBIT III-D21 (Continued)

CSTARD21 9990 (DEST: A1 STL1) PY, ,0,0,0,0,
PRIOR FISCAL YEAR: 2009 *****

***** RUN:08/16/10 TIME:06.00

DEPARTMENT OF AIR QUALITY
ACCOUNTS RECEIVABLE (180 DAYS OR MORE) BY GENERAL LEDGER
AS OF 06/30/10

***** PAGE 1

| | BALANCE BY GLAN | | | | | | | |
|--------|-----------------|---------------|--------------|------------------|-----------------|------------|------------------------|--|
| | 1311 ABATEMENTS | 1312 REIMB | 1313 REVENUE | 1314 OP REVENUE | 1315 DIS CHECKS | TOTAL 13XX | 1400 OTHER FNDNS/APPNs | |
| FUND | 1319 OTHER | 1320 INTEREST | 1330 LOANS | 1340 AUDIT EXCEP | 1380 CONTINGENT | | 1500 OTHER GOVT | |
| 0001 | 0.00 | 126,753.73 | 0.00 | 0.00 | 0.00 | 126,784.05 | 27,062.49 | |
| | 30.32 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 0044 | 2,861.75 | 0.00 | 0.00 | 0.00 | 0.00 | 3,614.72 | 766,511.86 | |
| | 752.97 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 0649 | 0.00 | 0.00 | 21,500.00 | 0.00 | 0.00 | 21,500.00 | 154,169.96 | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 0890 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 75,000.00 | |
| 0918 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,130.42 | 39,936.21 | |
| | 0.00 | 0.00 | 6,130.42 | 0.00 | 0.00 | | 0.00 | |
| 3095 | 0.00 | 0.00 | 594.00 | 0.00 | 54.00 | 648.00 | 4.27 | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 9328 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90,677.19 | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| 9329 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,192.29 | 180.90 | |
| | 0.00 | 0.00 | 7,192.29 | 0.00 | 0.00 | | 0.00 | |
| *TOTAL | 2,861.75 | 126,753.73 | 22,094.00 | 0.00 | 54.00 | 165,869.48 | 1,078,542.88 | |
| | 783.29 | 0.00 | 13,322.71 | 0.00 | 0.00 | | 75,000.00 | |